



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 6-2004

The New CPE Rules: Frequently Asked Questions

When did the new continuing professional education (CPE) rules take effect?

The amended CPE rules were effective January 1, 2004.

Where can I obtain a copy of the amended CPE rules?

The amended CPE rules were published in the November 2003 issue of the *Activity Review*. The rules are also available on the Board's web site, www.cpbboard.state.nc.us.

What are the changes that affect me as a licensee?

The biggest change to licensees is how CPE credit hours are determined for self-study courses.

Effective January 1, 2004, CPE sponsors will determine CPE credit for self-study courses on an hour-for-hour basis. In other words, one hour of work (50 minutes) equals one hour of credit.

Prior to January 1, 2004, self-study CPE was determined at the rate of two hours of work equaled one hour of credit.

Effective January 1, 2004, CPE sponsors that prepare self-study courses will determine the credit hours for those courses and will issue certificates of completion that reflect the CPE credit to be claimed by a licensee [21 NCAC 8G .0409(c)].

If you have questions regarding how the CPE sponsor calculated the

CPE credit, you must contact the CPE sponsor.

In a formal learning activity, a licensee can now claim one-half (.5) CPE credit (equal to 25 minutes) after the first credit hour of the formal learning activity.

For example, a group course which lasts 100 minutes will equal two (2) contact hours and can be claimed as two (2) CPE credits. A group course that lasts 75 minutes will equal 1.5 contact hours and can be claimed as 1.5 CPE credits.

When individual segments of a group course are less than 50 minutes each, the individual segments should be added together to determine the total number of contact hours.

For example, a group course which consists of five 30-minute segments will equal 150 minutes—three (3) contact hours—and can be claimed as three (3) CPE credits [21 NCAC 8G .0409(a)].

Effective January 1, 2004, all licensees must take at least eight (8) hours of non-self-study CPE as part of the annual CPE requirement.

In other words, no more than 32 hours of the annual 40-hour requirement may be self-study.

A licensee is not required to take any self-study CPE, but is required to take at least eight (8) hours of CPE that is not self-study. [21 NCAC 8G .0409(c)].

Another change in the CPE rules is the disciplinary action that the Board

may take against a licensee who fails to comply with the annual CPE requirement.

Effective January 1, 2004, a licensee's first failure to fulfill the annual CPE requirement will result in a one-year conditional certificate and a \$100.00 civil penalty.

The second failure, within a five-calendar year period, to fulfill the annual CPE requirement will result in a one-year conditional certificate and a \$250.00 civil penalty.

It is the Board's policy to publish the name, address, and certificate number of each licensee who is disciplined for failure to meet the annual CPE requirement.

CPE Rules

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www.cpbboard.state.nc.us

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Disciplinary Actions

Roger William Younts, #18360
Lexington, NC 05/17/04

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 18360 as a Certified Public Accountant.
2. Respondent was charged with eleven (11) felony counts of embezzling funds from his employer.
3. On February 26, 2004, Judge Susan C. Taylor entered a Judgment and Commitment, Active Punishment, Felony, accepting Respondent's guilty plea to eleven (11) felony counts of embezzlement.
4. The Judge ordered that Respondent make restitution in the amount of \$453,219.50 and that Respondent receive a jail term of no less than sixty (60) months and no more than eighty one (81) months.
5. On March 1, 2004, the Board office received Respondent's CPA certificate with note, signed by Respondent, stating that Respondent was "forfeiting" his certificate "because I no longer meet the requirements of the Board."
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above

constitute violations of NCGS 93-12(9)a, b and e, and 21 NCAC 8N .0201, .0202, .0203, and .0204(b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Roger William Younts, is hereby permanently revoked.

Larry Shannon Brown, #13190
Alexandria, VA 05/17/04

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on May 17, 2004, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promul-

gated and adopted therein by the Board.

8. On his 1997-98 individual certificate renewal which Respondent signed on June 27, 1997, Respondent answered "Yes" to the moral character question, "Have you been charged, arrested, convicted, found guilty of or pleaded *nolo contendere* to any criminal offense since the filing of your last renewal application (excluding non-criminal traffic infractions)?"

9. In an addendum to his renewal, Respondent explained that he had charged with three offenses and had been found innocent in two of those matters.

10. In the third matter, Respondent stated that he had stopped payment on a deposit into a bank account which had been "garnished by a judgment creditor." Respondent stated that he had been "found guilty on this charge" and that his punishment had been probation. Respondent further stated that this finding was on appeal.

11. The Respondent thereafter willfully failed to disclose the final disposition of the purported appeal or of any felony conviction. Despite Respondent's incomplete and inaccurate disclosures, the Board staff subsequently learned that the matter noted in paragraph #4 above had actually resulted in a felony conviction and that on at least one occasion the

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2004 Board Meetings

July 15*
August 23
September 20
October 25
November 22
December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

*Greensboro

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Commonwealth's attorney filed charges seeking to have Respondent's probation revoked.

12. In response to a Board inquiry, Respondent provided the Board staff with a copy of an Order, dated December 1996, entered by J. Peyton Farmer, Judge in the Circuit Court for the County of Stafford, Virginia, finding Respondent guilty of the felony charge of "Obtaining Money by False Pretenses." There is no pending appeal.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a and e and 21 NCAC 8N .0201, .0203(a), .0203(b)(1), .0204(b) and (c), and .0208(a).

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Larry Shannon Brown, is hereby permanently revoked.

Martin Lee Price, #24831
Durham, NC 05/17/04

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.

2. Despite communications between Respondent and Board staff regarding his firm's State Quality Review (SQR) which was due to be completed on or before April 30, 2002, Respondent failed to timely obtain his firm's SQR in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.

3. Respondent failed to provide timely documentation to the Board regarding completion of his firm's SQR and was in excess of 120 days from the required completion date.

4. In response to a Board Order issued on December 19, 2003, regarding

Respondent's failure to timely obtain a SQR on behalf of his firm, Respondent requested a public hearing.

5. On May 5, 2004, Respondent informed Board staff that his firm had completed its SQR in March of 2004.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed based on the completion of the SQR by Respondent's firm.

2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.

3. Respondent shall reimburse the Board one thousand dollars (\$1,000.00) in administrative costs incurred in the investigation and preparation of this matter for hearing. Said costs shall be remitted with this signed Consent Order.

4. Respondent shall disclose the suspension of his license whenever asked if she has ever had a license suspended or revoked.

IRS Warns Taxpayers of Fraudulent E-Mail

The US Department of the Treasury and the Internal Revenue Service (IRS) are warning taxpayers of an e-mail-based scheme that attempts to trick taxpayers into revealing personal information such as social security numbers, driver's license information and bank and credit card numbers.

In this ploy, unsuspecting consumers receive an e-mail claiming they are under investigation for tax fraud and are subject to prosecution.

The e-mail informs recipients they can "help" the investigation by providing "real" information and directs them to an official-looking web site, <http://deptreas.org/irs/7634//>, where detailed personal information must be provided to dispute the charge.

At the request of the IRS and the Treasury Inspector General for Tax Administration (TIGTA), the Internet service provider that was hosting the web site has shut the site down.

The bogus IRS web page and the e-mail contained several grammatical errors, rendering them immediately suspect. However, new versions of the scam could surface in the future, including more effectively written text and a different destination web site.

The IRS does not use e-mail to contact taxpayers about issues related to their accounts. Official taxpayer contact usually includes a letter on IRS stationery in an IRS envelope. IRS letters also contain a contact phone number.

Taxpayers who believe they have received suspect communication are encouraged to call TIGTA's toll-free fraud referral hotline at 1-800-366-4484. Taxpayers can also contact the IRS at 1-800-829-1040.

An IRS representative will be able to verify the taxpayer's account status and determine whether a communication is legitimate.

Disciplinary Actions
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GAO Issues Yellow Book CPE Guidance

In June 2003, the U.S. General Accounting Office (GAO) issued a revision to *Government Auditing Standards* (the “Yellow Book”).

Among the many changes to the standards were modifications to the continuing professional education (CPE) requirements.

The revised Yellow Book states that each auditor performing work under *Government Auditing Standards* should complete, every two years, at least 80 hours of CPE that directly enhances the auditor’s professional proficiency to perform audits and/or attestation engagements.

Since the issuance of the standards, practitioners have raised questions as to whether taxation courses would

qualify as CPE for purposes of satisfying the 80-hour requirement.

The GAO recently issued a clarification on this matter, which can be found on its web site, www.gao.gov/govaud/cpeamend.htm.

In summary, the GAO concludes that the majority of taxation courses would not enhance an auditor’s ability to perform audits and/or attestation engagements and, therefore, CPE related to such courses would not normally qualify as CPE for purposes of satisfying Yellow Book requirements.

The requirements of the 2003 Yellow Book became effective for financial audits and attestation engagements of periods ending on or after January 1, 2004.

As such, auditors need to consider this change when considering compliance with the Yellow Book CPE requirements beginning in 2004.

However, the notice on the GAO’s web site states that for audit organizations whose two-year period for CPE compliance is for calendar years 2003 and 2004, CPE taken in taxation during 2003 would generally count toward the 80-hour requirement.

Those organizations would use the new requirements for 2004 and apply the new requirements to the remaining number of CPE hours needed in 2004 to comply with the standards.

The GAO has established an e-mail box, yellowbook@gao.gov, to handle inquiries directly related to *Government Auditing Standards*.

Certificates Issued

At its May 17, 2004, meeting, the Board approved the following applications for certification:

Brooke Elizabeth Abraham	Sandra Dianne Heighington	Jennifer Deth Peay
C. Earl Armstrong, III	Anthony Scott Helton	Joseph Reid Pickett
Debra Ann Ashness	Codey Wayne Hendren	Minoo Rakhsha
Roberta Marie Ayers	Rex Cameron Hinesley	Louise Warwick Reed
Debra Davis Bailey	Jessica F. Howard	Christian Franz Reitter
Erica Michelle Berry	Andrew Charles Huckins	Robin Mark Rigg
Roberta Lee Bishop	Anita Caudle Isley	Shalita Monique Robinson
Peggy Steller Blackburn	Venkataraman M. Iyer	Craig Steven Savage
Christopher Bosch	Richard Love Jenson	Michael Neville Schuman
Robert Charles Brunetti, Jr.	Rebecca K. Joseph	Steven R. Shelton
John William Carney	James Timothy Kennedy, II	Sandra Shuler
Chasity Lynn Chace	Diana Grace Krupica	Douglas Scott Smith
Matthew Howard Cleaver	Janie L. Long	Nathan Corbett Smith
Tara S. Cox	Amy A. Mallory	Jeanne Summers
Jennifer McGowan Cunningham	Marvin Wilson Massey, Jr.	Soundharie Thiagarajah
James Lindsey deGuehery	Shannon Lee McGurrin	Karen Elizabeth Thomas
Gregory A. Downs	Sean Jeffrey McKinley	Nicole Suzette Velasco
Christopher H. Duffell	Jonathan Gregory McLeymore	Willie Clinton Watson, Jr.
Sandra Bowman Fitzgerald	Lindsey Michelle Metcalf	Colleen Ann Wear
David Spender Hall	James W. Minter, Jr.	Michael Jude Wiltz, Jr.
Katie Ann Hanson	Thomas Walter Mitchell	Stuart Gordon Woodhouse
Michael Jackson Harling	Whitney Leigh Orr	Kathryn Browning Wolter
Genia Cox Harmon	Alicia Paladin	Xi Wu
Keri L. Harrison	Paula Renee Koontz Paquin	Emily Katherine Zink

Disciplinary Action

James Bailey Jordan, #16877
Greensboro, NC 05/17/04

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16877 as a Certified Public Accountant.
2. Respondent informed the Board on his 2003-2004 individual certificate renewal (renewal) that he had obtained twenty (20) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on said renewal that he earned some of said CPE between January 1, 2003, and June 30, 2003.
3. Respondent signed his 2003-2004 renewal declaring, "under penalties of perjury...that the information on this application is true, correct and complete."
4. Based on Respondent's representation that prior to June 30, 2003, he had completed a total of forty (40) hours of CPE which included twenty (20) hours of CPE carry-forward from 2001, the Board accepted his renewal and placed his certificate on conditional status until June 30, 2004.
5. Board staff requested by letter that, prior to November 1, 2003, Respondent provide course listings for the CPE reported to meet his 2002 CPE requirement.
6. Respondent submitted on October 29, 2003, a "2002 Report of CPE for CPAs on Conditional Status" which provided a CPE course listing to the Board indicating five (5) hours of CPE were taken in 2002.
7. Respondent submitted another "2002 Report of CPE for CPAs on Conditional Status" which was signed by Respondent as updated on December 30, 2003. On this second "2002 Report of CPE for CPAs on Conditional Status," Respondent provided CPE course

listings to the Board indicating eleven (11) hours of CPE were taken in 2002; no CPE was taken between January 1, 2003, and June 30, 2003; and fifty-five (55) hours of CPE were taken after June 30, 2003.

8. Respondent no longer desires to maintain his North Carolina CPA certificate and has requested that all discipline and penalties referenced in a proposed Consent Order be applied to any future reinstatement application.

9. Respondent voluntarily surrendered his North Carolina CPA certificate which was received by the Board on April 5, 2004.

10. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 8J .0101(b), 8N .0202(a), .0202(b)(3), .0202(b)(4), and 8N .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent may not apply for the

reinstatement of his forfeited certificate for at least ninety (90) days from the date this Order is approved by the Board.

3. Before Respondent can apply for the reinstatement of his certificate, Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty.

4. After ninety (90) days from the date this Order is approved by the Board, Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes proof of his compliance with paragraphs 2 and 3 above, along with each of the following:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Sixty (60) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

Reclassifications

Reinstatement - 05/17/04

Ronald Stephen Harrison, #17910
William Douglas Munn, #17060

Retired - 05/17/04

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

Timothy L. Bunn, #7381
Rocky Mount, NC

Arlice Ray Shamlin, Jr., #14649
Rocky Mount, NC

Computer-Based Uniform CPA Exam Issues, Part II

The first two testing months of the computer-based Uniform CPA Exam are over and the Exam is in “refresh” mode. While the Exam is in refresh mode, candidates can schedule appointments for the next testing window, but cannot sit for an Exam section.

To reduce the problems you may have with the Exam, please review the following list of Exam-related issues:

- Candidates are not required to take all four sections of the Exam in a testing window; you can choose to sign up for one section, two sections, etc. Conditional credit is granted if you score 75 or higher on a section.
- A testing window is six (6) months. If you apply to take two sections in a testing window, you must schedule and take both sections within that testing window.
- Exam fees are non-refundable (unless you are deemed ineligible to take the Exam) and cannot be transferred to another testing window or Exam section.
- If you choose to receive your Notice to Schedule (NTS) by e-mail, make sure you adjust any firewall or anti-spam software to accept messages generated by nasba.org, or choose another delivery method (fax or mail).
- If your name is misspelled on your NTS, contact Phyllis Elliott by telephone at (919) 733-4224 or by e-mail at pwelliot@bellsouth.net so that a new NTS can be issued to you.
- You will not be admitted to the Prometric Testing center without two (2) valid forms of identification and your Notice to Schedule (NTS).
- Your primary id must be a signed photo id such as a driver's license or passport and your secondary id may be a signed, unexpired credit card, ATM or debit card, etc. Unsigned, invalid, or photocopied ids will not be accepted.
- If your second form of id is a credit card, ATM card, etc., that bears the notation, “see photo id” or similar language, that id will not be accepted by Prometric, even if you sign the card while at the testing center.
- If you do not have a secondary form of id, please contact Phyllis Elliott by telephone at (919) 733-4224 or by e-mail at pwelliot@bellsouth.net, so that the Board may issue an exam id card to you.
- The names on your ids must match the name on your NTS. If your name is listed as Jane S. Brown on your NTS, your ids must also list your name as Jane S. Brown (or Jane Smith Brown). However, if your name is listed as Jane Jones Smith on your NTS and your name is listed as Jane Ann Smith on your ids, you will not be allowed to sit for the Exam.
- Your NTS includes an Exam password that you must enter on the computer as part of the log-in process. Without your NTS, you will not be admitted into the test center and you will forfeit all Exam fees paid for that section.
- You cannot wear or take a watch into the testing room. The computer at which you will take the Exam has a clock that indicates how much time you have left to complete the Exam.
- If an error message is displayed on the computer screen while you are taking the Exam, raise your hand to let the test center staff know you need assistance. In most cases, the problem can be fixed quickly and will not adversely impact your testing session.
- All scratch paper (used and unused) and pencils must be returned to the testing center staff when your testing session ends. You cannot exit the testing center with any scratch paper. (If you want to make notes about a problem you have with an Exam question, wait until you exit the testing center and write down your concerns on your NTS.)
- If you have specific questions or concerns regarding an Exam question, the Exam content, design, etc., fax those questions or concerns to the AICPA Exam Team at (201) 938-3443. Your fax must include the precise nature of your concern, the rationale, and if possible, references. The fax must also include your candidate exam section id number. The AICPA must receive your fax within four (4) days of the referenced Exam section. The AICPA

cannot respond personally to each candidate who faxes concerns; however, every fax received by the deadline will be reviewed and considered.

- If you have questions or comments about the test center environment, the test center staff, or other issues not directly related to the content of the Exam, mail your written questions or comments to Robert N. Brooks, Executive Director, State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605, within 10 business days from the date of your Exam. Your written comments must include your name, the precise nature of your concern, and your candidate exam section id number. You may also e-mail your written comments to rnbrooks@bellsouth.net.

*For more Exam issues, please refer to Issue 5-2004 of the **Activity Review**.*

Release of Score Notices

With the computer-based Exam (CBT), there is no longer a Uniform Grade Mailing date.

The AICPA anticipates that for the first six months of the CBT (the first two Exam windows), it will take a minimum of 12 weeks from the first day of testing in each testing window to complete the scoring process and transmit the data to the National Association of State Boards of Accountancy (NASBA).

NASBA will then process that data into Score Notices (which will include diagnostics for failing scores) and send the Score Notices to the Board.

The Board will then review, process, approve, and mail the Score Notices to candidates.

For the first testing window, the Board hopes to mail Score Notices to candidates by July 31, 2004.

As more information becomes available regarding the release of Score Notices, the Board will post that information on its web site, www.cpa-board.state.nc.us.

CPE Rules *continued from front*

Can I claim 40 hours and 25 minutes of CPE on my annual certificate renewal form?

Yes, you may claim 40 hours and 25 minutes (40.5 CPE credit hours) on your annual certificate renewal form, giving you .5 credit hours to carry forward. Please note that all partial credit hours must be rounded down to the nearest half-hour.

Does the eight hours of non-self study CPE have to be one 8-hour group course?

No, the eight hours of non-self-study CPE does not have to be one 8-hour course. You may take one 8-hour course, two 4-hour courses, four 2-hour courses, etc., as long as none of the courses are self-study.

If I take a self-study course in 2004, do I double the CPE credits listed on the course completion certificate?

No, the CPE sponsor is responsible for calculating the recommended number of CPE credits for each self-study course.

The certificate of completion will indicate the correct number of CPE credits, in 50-minute hours, you can claim for the course.

If you have questions regarding how the CPE sponsor calculated the CPE credit, you must contact the CPE sponsor.

I have 20 hours of carry-forward CPE credit from the previous CPE year and due to time constraints, I plan to take 20 hours of CPE this year. Can I use self-study courses for all 20 hours?

No, at least eight hours of the CPE you take must be non-self-study. When hours are used as carry-forward, they lose their self-study/non-self-study characteristics.

If you have questions regarding the amended CPE rules, please contact Buck Winslow, Manager of Licensing, by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

05/03/04	James Mark Ramey	Newnan, GA
05/03/04	Shirlene Guthman Gray	Matthews, NC
05/03/04	Richard C. Amacher	Charlotte, NC
05/03/04	Julia P. Fresina	Greensboro, NC
05/03/04	Dawn Piner Mocnik	Wake Forest, NC
05/04/04	Lowell Mark Sprague	Novi, MI
05/04/04	Donna Hayes Capps	Huntersville, NC
05/04/04	Kenneth L. Beir	Raleigh, NC
05/04/04	Adrian James Beasley	San Diego, CA
05/04/04	Philip J. Kreese	Atlanta, GA
05/06/04	Elizabeth Dwiggins Budd	Winston-Salem, NC
05/06/04	Richard Allan Wentz	Roswell, GA
05/06/04	Courtney Brooks Garner	Macon, GA
05/06/04	Abiodun T. Oladosu	Durham, NC
05/11/04	Bill Garfield Braswell, Jr.	Monroe, NC
05/11/04	Steven Wayne Sigmon	Hickory, NC
05/11/04	Charles Mattox Owens	Raleigh, NC
05/11/04	John Haywood Evans, Jr.	Rocky Mount, NC
05/11/04	Donald Curtis Vest	Maiden, NC
05/11/04	Robert C. Taylor, Jr.	Harrells, NC
05/11/04	Sylvester Anthony Marino	Hollis Hills, NY
05/11/04	Julia Beyer Harrison	Clinton, NC
05/11/04	Kimberly Lattimer Moose	Hubert, NC
05/13/04	Vale Christopher Pelletier	Heath, OH
05/13/04	Jessica Jean Pupiales	Albuquerque, NM
05/13/04	Kimberly Pochowicz Day	Raleigh, NC
05/14/04	Frank Graves Dickey, III	Lexington, KY
05/17/04	Michael Kenneth Reeder	Chapel Hill, NC
05/18/04	Stephanie Clemmons Griffin	Greenville, NC
05/18/04	Dawn Mazanik Paulin	Louisville, KY
05/19/04	John D. Bristow	Richmond, VA
05/19/04	Gary Clark Carlton	Virginia Beach, VA
05/19/04	Denise Dunlap Cale	Morrisville, NC
05/19/04	Stephanie Walker Cain	Athens, AL
05/20/04	Paul Jeremiah Donohue	Raleigh, NC
05/20/04	William Franklin Welfare, III	Clinton, NC
05/21/04	Charles Thomas Helms	Mooreville, NC
05/21/04	Melinda Henry Johnson	Laguna Niguel, CA
05/21/04	Ralph Coolidge Casstevens, Jr.	Hamptonville, NC
05/21/04	Carla Helton Bundren	Charlotte, NC
05/21/04	Brock Wilburn Bullard	Powder Springs, GA
05/25/04	Carolyn Mattioli	Naples, FL
05/25/04	Melissa Ann Lund	Walnut Creek, CA
05/25/04	Deanna Novack Johnson	Wallops Island, VA
05/26/04	Addison Dent Sullivan	Lenoir, NC
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